

Exhibit U

Printed for: Marvis.James

Dept: Credit

12/19/02 06:51 PM

From: Marvis.James@STC001
To: ROOK321@aol.com
Cc: Rich.Cocos, Steven.Waugh
Sent: 12/19/02 at 6:49pm
Subject: Requested Credit Arrangements

I listened to your voice mail and we will agree to provide the attached letter. I have left a signed original with Steve Waugh who will have it Fed X'ed to your attention upon your request. I have also attached an updated listing as requested of the orders on a credit control status as of today. We will agree to releasing these orders for manufacture and shipment however before they can be released will require a payment to be sent via overnight courier in the amount of at least twice the value of the orders to assure that there is continuing reduction of your past due account exposure. Michael we also will need you to provide continuing details of our bank refinancing. Your message stated that the bank now needs revised articles or incorporation from you removing your fathers name as secretary and just showing your name listed and that your attorney is working on getting this in place. We trust that this technicality constitutes the only remaining obstacle to your line renewal and your ability to pay your past due obligation. We are requesting that you keep us promptly informed of progress toward closing this transaction as we are very concerned about the continued delays. We also need to provide the financial statement and updated AR aging information requested in my previous e-mail to you. I will be on vacation starting tomorrow and will return on Monday, 12/30, however Steve Waugh is informed about matters on your account and you may contact him for assistance at (616) 248-7239 or e-mail him at: Swaugh@steelcase.com.

Marvis James
 Manager, Corporate Credit
 (616) 247-2102 (phone)
 (616) 698-3863 (fax)
 MJames@steelcase.com

<----- Forwarded letter follows----->
 Date: 12/19/02 at 11:58am
 To: MJAMES
 From: ROOK321@aol.com
 Subject: Re: (no subject)

Check your voice mail please.